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June 23, 2008

MEMORANDUM

To: Members of the Alabama Legislature

From: Ronald L. Jones
Chief Examiner

Subject: House Resolution 564, 2008 Regular Session

Pursuant to House Resolution 564 of the House of Representatives of the Legislature of Alabama, adopted April 17, 2008, we submit the following information for each of the public school systems in the State of Alabama. House Resolution 564 requested and urged the Examiners of Public Accounts to provide the following information:

- (1) A list of each public school system.
- (2) The salary of the superintendent of each public school system.
- (3) The number of individuals employed within the central office of each public school system.
- (4) The total payroll for the individuals employed within the central office of each public school system.

The city and county boards of education are presented in alphabetical order. We did not provide information for the Saraland City Board of Education because the financial operations of this board will not begin until June 1, 2008.

The salaries presented for the superintendents of each public school system are the base salary and do not include fringe benefits or expense allowances.

In order to gather information for items 3 and 4 above it was necessary to define what constitutes central office for public school systems. The definition of central office as it applies to the information presented was furnished in writing by the sponsor of House Resolution 564. Individuals defined as central office employees for the purpose of this report are those individuals who are not assigned to a school full-time. This includes all employees located at a free standing central office complex, all system wide coordinators and support staff, all transportation employees other than bus drivers, all maintenance employees except those assigned to individual schools, and all child nutrition personnel except those working at an individual school.

The number of central office employees as defined above was provided by the Chief Financial Officer or other employees in the financial department of the public school systems.

The total payroll for central office employees as defined above was provided by the Chief Financial Officer or other employees in the financial department of the public school systems for the most recent month available. The total payroll includes the salary, fringe benefits, and expense allowances for all central office employees as defined above. This total was annualized by taking the payroll for the month provided and multiplying it by twelve.

The information presented is unaudited and was provided by the school systems per request. We did not verify the information to the records of school systems.

| CITY/COUNTY BOARD OF EDUCATION | SALARY SUPERINTENDENT (BASE) | NUMBER EMPLOYEES CENTRAL OFFICE | TOTAL PAYROLL CENTRAL OFFICE |
|-----------------------------------|---------------------------------|------------------------------------|---------------------------------|
| ALBERTVILLE CITY | \$112,000.00 | 23 | \$1,709,265.00 |
| ALEXANDER CITY | \$119,154.00 | 33 | \$2,216,289.87 |
| ANDALUSIA CITY | \$112,350.00 | 13 | \$829,432.23 |
| ANNISTON CITY | \$105,000.00 | 21 | \$1,198,442.16 |
| ARAB CITY | \$110,160.00 | 9 | \$678,981.00 |
| ATHENS CITY | \$117,927.00 | 29 | \$2,072,960.15 |
| ATTALLA CITY | \$96,629.00 | 20 | \$1,305,607.00 |
| AUBURN CITY | \$174,423.00 | 55 | \$3,906,582.28 |
| AUTAUGA COUNTY | \$121,473.00 | 59 | \$3,790,486.00 |
| BALDWIN COUNTY | \$147,125.00 | 251 | \$17,360,667.95 |
| BARBOUR COUNTY | \$119,520.00 | 18 | \$1,148,053.07 |
| BESSEMER CITY | \$135,286.00 | 48 | \$3,081,316.35 |
| BIBB COUNTY | \$95,000.00 | 29 | \$1,987,698.84 |
| BIRMINGHAM CITY | \$170,000.00 | 485 | \$41,071,399.32 |
| BLOUNT COUNTY | \$117,438.00 | 49 | \$3,664,960.86 |
| BOAZ CITY | \$119,091.00 | 16 | \$1,232,855.36 |
| BREWTON CITY | \$133,236.00 | 9 | \$609,879.00 |
| BULLOCK COUNTY | \$118,417.00 | 36 | \$1,815,683.00 |

| CITY/COUNTY BOARD OF EDUCATION | SALARY SUPERINTENDENT (BASE) | NUMBER EMPLOYEES CENTRAL OFFICE | TOTAL PAYROLL CENTRAL OFFICE |
|---|---|--|---|
| BUTLER COUNTY | \$117,871.20 | 43 | \$2,924,051.72 |
| CALHOUN COUNTY | \$157,836.00 | 81 | \$4,934,726.16 |
| CHAMBERS COUNTY | \$128,797.00 | 28 | \$1,942,591.12 |
| CHEROKEE COUNTY | \$104,299.00 | 37 | \$2,087,382.08 |
| CHILTON COUNTY | \$89,500.00 | 58 | \$2,845,206.24 |
| CHOCTAW COUNTY | \$74,295.00 | 27 | \$1,666,696.78 |
| CLARKE COUNTY | \$89,991.00 | 32 | \$2,113,064.15 |
| CLAY COUNTY | \$76,160.00 | 15 | \$901,048.92 |
| CLEBURNE COUNTY | \$89,318.00 | 13 | \$973,754.05 |
| COFFEE COUNTY | \$120,776.00 | 12 | \$906,660.70 |
| COLBERT COUNTY | \$125,046.00 | 35 | \$2,266,718.44 |
| CONECUH COUNTY | \$117,481.00 | 27 | \$1,561,829.20 |
| COOSA COUNTY | \$95,891.00 | 11 | \$744,086.04 |
| COVINGTON COUNTY | \$95,000.00 | 27 | \$1,597,476.99 |
| CRENSHAW COUNTY | \$101,227.00 | 24 | \$1,410,725.73 |
| CULLMAN CITY | \$133,750.00 | 22 | \$1,486,225.12 |
| CULLMAN COUNTY | \$100,680.00 | 77 | \$4,397,832.00 |
| DALE COUNTY | \$127,059.00 | 26 | \$1,940,178.67 |
| DALEVILLE CITY | \$119,091.00 | 14 | \$967,333.02 |
| | | | |

| CITY/COUNTY BOARD OF EDUCATION | SALARY SUPERINTENDENT (BASE) | NUMBER EMPLOYEES CENTRAL OFFICE | TOTAL PAYROLL CENTRAL OFFICE |
|---|---|--|---|
| DALLAS COUNTY | \$118,800.00 | 60 | \$3,792,181.56 |
| DECATUR CITY | \$133,761.00 | 69 | \$4,484,180.64 |
| DEKALB COUNTY | \$115,516.00 | 61 | \$2,986,216.86 |
| DEMOPOLIS CITY | \$117,000.00 | 12 | \$672,760.00 |
| DOTHAN CITY | \$147,534.00 | 66 | \$4,325,925.77 |
| ELBA CITY | \$101,750.00 | 13 | \$643,167.00 |
| ELMORE COUNTY | \$97,258.00 | 69 | \$4,587,060.00 |
| ENTERPRISE CITY | \$144,450.00 | 51 | \$3,542,628.00 |
| ESCAMBIA COUNTY | \$103,362.00 | 43 | \$2,688,064.82 |
| ETOWAH COUNTY | \$117,968.00 | 82 | \$4,973,308.08 |
| EUFAULA CITY | \$125,939.00 | 25 | \$1,688,137.43 |
| FAIRFIELD CITY | \$112,000.00 | 17 | \$1,244,354.52 |
| FAYETTE COUNTY | \$106,405.00 | 28 | \$1,821,926.00 |
| FLORENCE CITY | \$134,373.00 | 40 | \$1,611,242.58 |
| FORT PAYNE CITY | \$123,836.45 | 17 | \$1,267,561.56 |
| FRANKLIN COUNTY | \$110,783.00 | 29 | \$2,093,982.85 |
| GADSDEN CITY | \$140,438.00 | 60 | \$4,083,094.00 |
| GENEVA CITY | \$110,664.00 | 8 | \$703,138.28 |
| GENEVA COUNTY | \$100,494.00 | 25 | \$1,543,902.26 |

| CITY/COUNTY BOARD OF EDUCATION | SALARY SUPERINTENDENT (BASE) | NUMBER EMPLOYEES CENTRAL OFFICE | TOTAL PAYROLL CENTRAL OFFICE |
|---|---|--|---|
| GREENE COUNTY | \$108,058.00 | 22 | \$1,375,651.52 |
| GUNTERSVILLE CITY | \$109,998.00 | 13 | \$937,353.00 |
| HALE COUNTY | \$93,621.00 | 29 | \$1,817,552.51 |
| HALEYVILLE CITY | \$101,120.00 | 11 | \$666,696.07 |
| HARTSELLE CITY | \$124,709.00 | 28 | \$1,819,887.59 |
| HENRY COUNTY | \$105,904.00 | 22 | \$1,420,072.74 |
| HOMEWOOD CITY | \$186,292.00 | 24 | \$2,293,841.16 |
| HOOVER CITY | \$180,295.00 | 96 | \$8,726,020.56 |
| HOUSTON COUNTY | \$122,210.00 | 34 | \$2,152,671.00 |
| HUNTSVILLE CITY | \$186,284.00 | 369 | \$23,217,245.00 |
| JACKSON COUNTY | \$100,700.00 | 21 | \$1,576,798.75 |
| JACKSONVILLE CITY | \$100,466.00 | 8 | \$610,655.00 |
| JASPER CITY | \$138,191.00 | 17 | \$1,300,660.46 |
| JEFFERSON COUNTY | \$178,725.00 | 296 | \$21,391,834.14 |
| LAMAR COUNTY | \$118,363.00 | 20 | \$1,327,090.24 |
| LANETT CITY | \$90,509.00 | 10 | \$693,147.34 |
| LAUDERDALE COUNTY | \$99,820.00 | 60 | \$3,268,681.06 |
| LAWRENCE COUNTY | \$109,401.00 | 49 | \$ 3,141.265.13 |
| LEE COUNTY | \$132,119.00 | 36 | \$2,266,367.75 |

| CITY/COUNTY BOARD OF EDUCATION | SALARY SUPERINTENDENT (BASE) | NUMBER EMPLOYEES CENTRAL OFFICE | TOTAL PAYROLL CENTRAL OFFICE |
|---|---|--|---|
| LEEDS CITY | \$113,500.00 | 13 | \$1,018,040.23 |
| LIMESTONE COUNTY | \$129,533.04 | 48 | \$3,498,301.41 |
| LINDEN CITY | \$98,120.00 | 8 | \$494,877.00 |
| LOWNDES COUNTY | \$108,724.00 | 36 | \$1,979,648.00 |
| MACON COUNTY | \$105,959.00 | 59 | \$2,702,272.00 |
| MADISON CITY | \$138,298.00 | 73 | \$4,638,962.61 |
| MADISON COUNTY | \$135,000.00 | 116 | \$5,293,228.10 |
| MARENGO COUNTY | \$94,000.00 | 16 | \$1,085,199.12 |
| MARION COUNTY | \$111,461.00 | 22 | \$1,535,924.42 |
| | \$116,469.00 | 46 | \$3,047,680.00 |
| MIDFIELD CITY | \$107,000.00 | 13 | \$886,859.98 |
| MOBILE COUNTY | \$195,000.00 | 841 | \$50,838,673.92 |
| MONROE COUNTY | \$103,529.00 | 28 | \$1,738,957.00 |
| MONTGOMERY COUNTY | \$155,000.00 | 396 | \$24,362,240.00 |
| MORGAN COUNTY | \$109,064.00 | 76 | \$4,165,473.00 |
| MOUNTAIN BROOK CITY | \$219,839.00 | 28 | \$2,375,710.00 |
| MUSCLE SHOALS CITY | \$124,905.00 | 27 | \$1,838,140.02 |
| ONEONTA CITY | \$101,227.00 | 11 | \$757,046.59 |
| OPELIKA CITY | \$136,425.00 | 42 | \$2,586,362.03 |

| CITY/COUNTY BOARD OF EDUCATION | SALARY SUPERINTENDENT (BASE) | NUMBER EMPLOYEES CENTRAL OFFICE | TOTAL PAYROLL CENTRAL OFFICE |
|---|---|--|---|
| OPP CITY | \$110,755.00 | 12 | \$779,347.00 |
| OXFORD CITY | \$136,955.00 | 25 | \$1,759,779.48 |
| OZARK CITY | \$113,658.00 | 29 | \$1,836,178.15 |
| PELL CITY | \$139,100.00 | 38 | \$2,518,033.36 |
| PERRY COUNTY | \$105,651.00 | 23 | \$1,153,066.08 |
| PHENIX CITY | \$148,178.00 | 50 | \$3,171,332.00 |
| PICKENS COUNTY | \$90,000.00 | 34 | \$2,194,024.24 |
| PIEDMONT CITY | \$102,239.00 | 6 | \$560,643.00 |
| PIKE COUNTY | \$122,490.00 | 26 | \$1,668,058.50 |
| RANDOLPH COUNTY | \$100,000.00 | 22 | \$1,063,784.88 |
| ROANOKE CITY | \$100,632.00 | 9 | \$673,066.37 |
| RUSSELL COUNTY | \$125,000.00 | 44 | \$2,682,604.60 |
| RUSSELLVILLE CITY | \$151,511.00 | 17 | \$1,409,962.43 |
| SCOTTSBORO CITY | \$112,660.00 | 33 | \$2,121,074.81 |
| SELMA CITY | \$108,574.00 | 39 | \$1,367,489.00 |
| SHEFFIELD CITY | \$112,435.00 | 18 | \$1,128,735.85 |
| SHELBY COUNTY | \$139,100.00 | 231 | \$16,287,818.83 |
| ST. CLAIR COUNTY | \$111,272.00 | 46 | \$3,026,596.91 |
| SYLACAUGA CITY | \$119,091.00 | 18 | \$1,554,976.00 |

| CITY/COUNTY BOARD OF EDUCATION | SALARY SUPERINTENDENT (BASE) | NUMBER EMPLOYEES CENTRAL OFFICE | TOTAL PAYROLL CENTRAL OFFICE |
|---|---|--|---|
| SUMTER COUNTY | \$97,504.00 | 35 | \$1,913,181.54 |
| TALLADEGA CITY | \$112,500.00 | 20 | \$1,526,378.00 |
| TALLADEGA COUNTY | \$136,449.00 | 77 | \$5,484,430.61 |
| TALLAPOOSA COUNTY | \$109,752.00 | 25 | \$1,526,489.73 |
| TALLASSEE CITY | \$100,461.00 | 70 | \$1,628,724.00 |
| TARRANT CITY | \$119,091.00 | 16 | \$1,083,840.00 |
| THOMASVILLE CITY | \$116,865.00 | 13 | \$837,850.94 |
| TROY CITY | \$118,770.00 | 17 | \$1,412,417.80 |
| TRUSSVILLE CITY | \$148,864.00 | 75 | \$6,249,502.15 |
| TUSCALOOSA CITY | \$139,808.00 | 86 | \$6,107,477.99 |
| TUSCALOOSA COUNTY | \$137,067.00 | 100 | \$6,269,995.99 |
| TUSCUMBIA CITY | \$112,000.00 | 17 | \$1,364,317.43 |
| VESTAVIA HILLS CITY | \$154,776.00 | 36 | \$2,866,031.21 |
| WALKER COUNTY | \$136,955.00 | 83 | \$6,102,331.16 |
| WASHINGTON COUNTY | \$90,000.00 | 29 | \$1,901,275.52 |
| WILCOX COUNTY | \$107,000.00 | 28 | \$1,710,150.02 |
| WINFIELD CITY | \$99,357.00 | 19 | \$894,661.00 |
| WINSTON COUNTY | \$103,582.95 | 26 | \$1,862,131.44 |